

Jeremiah W. (Jay) Nixon
Governor



Doug Nelson
Acting Commissioner

State of Missouri
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Stacy Neal
Director

MEMORANDUM

TO: SWCAP Contacts
FROM: OA/Division of Accounting
DATE: July 2, 2012
RE: Costs Included in the Actual Costs FY10 for use in FY12 State Wide Cost Allocation Plan (SWCAP)

In order to clarify what costs are included in SWCAP, the Division of Accounting is providing an **updated** summary of all costs in SWCAP to ensure that there are no costs for which the Federal Government would pay twice.

In the SWCAP, a Central Service Agency (CSA) is an agency that provides a state wide service for other benefiting agencies of the State but does not charge the agencies directly for the service (i.e. Office of Administration, Revenue, Treasurer, etc.). Benefiting agencies would be any agency that would benefit from the service provided, including another CSA. However, the costs benefiting the CSA are then allocated back out using a step-down method; therefore all the costs are distributed to the remaining benefiting agencies found on page 1 of the SWCAP. Office of Administration Revolving Fund 0505 billed costs (e.g. data processing, telecommunications, central printing, etc.) and State Facilities Maintenance and Operation Fund 0501 are classified as section II costs under OMB Circular A-87, and **are not** included in SWCAP for purposes of allocation to benefiting agencies.

The following summarizes the costs that are included in each section of SWCAP:

- **Building Use:** A use charge of 2% is taken in lieu of depreciation for the following buildings:

Broadway, Capitol, Truman, Supreme Court, Springfield, Wainwright, Jefferson, National Guard Complex, Health Lab, Missouri Boulevard, Fletcher Daniels, St. Joseph, Kirkpatrick Information Center, DEQ Lab, Professional Registration, Mental Health, Howerton, D&C Warehouse, Penrose Family Center, Ag Feed/Seed Lab, Mill Creek, and Lewis & Clark.

Note: The use charge for the buildings listed above is not a cost that is directly charged to agencies. Instead, they are allocated to the benefiting agencies in SWCAP.

- **Equipment Use:** An equipment use charge is taken in lieu of depreciation for equipment used for administrative purposes by the Office of Administration (OA).

Note: The use charge is not a cost that is directly charged to the agencies. Instead, they are allocated to the applicable CSA in SWCAP.

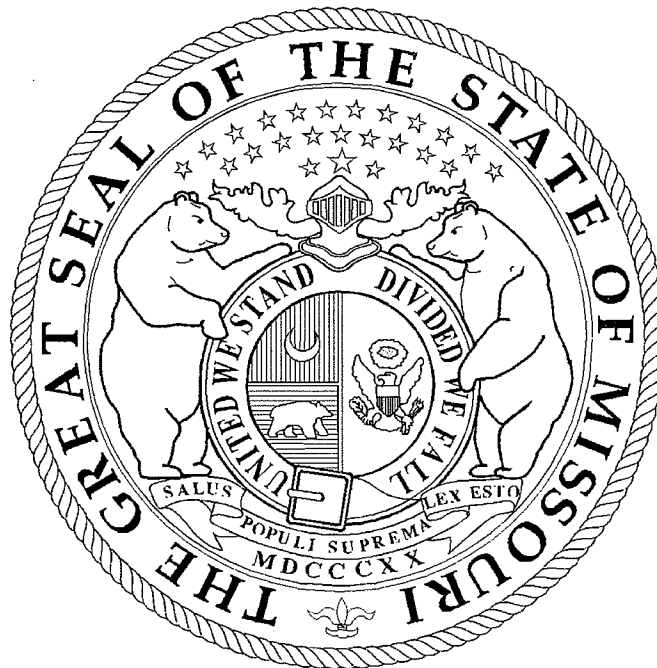
- **Retirement/Group Insurance:** Includes costs for State contributions for employees' retirement, group health and life insurance, and deferred compensation. Only the costs of CSAs are included in this section. Agency specific related retirement/group insurance costs are not picked up in SWCAP.
- **OASDHI:** The costs of the State's contributions to the Social Security System. Only the costs for CSAs are included in this section. Agency specific OASDHI costs are not picked up in SWCAP.
- **Building Rental:** Includes the costs of rental office space (trans. num. agency = 314) for only CSAs. Agency specific building rental costs are not picked up in the SWCAP.
- **Workers' Compensation:** Includes workers' compensation costs of all state agencies that run through OA-Risk Management (excluding Dept. of Conservation) and are allocated to all benefiting agencies in SWCAP.
- **Unemployment Compensation:** Includes costs of Unemployment Compensation for CSAs. Agency specific unemployment compensation costs are not picked up in SWCAP.
- **Insurance:** Includes insurance costs of the State for losses due to liability, accidents, thefts, etc. This is administered by the Risk Management Unit of the Office of Administration. These costs are not charged to the agencies. Instead they are allocated to all benefiting agencies in SWCAP.
- **Commissioner of Administration (CSA):** Includes costs of allowable services provided by the Commissioner of Administration which are not otherwise billed to agencies. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Information Services (CSA):** Includes cost of allowable services provided by the Division of Information Services, which are not otherwise billed to agencies. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Budget and Planning (CSA):** Includes costs of allowable services provided by the Division of Budget and Planning. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Accounting (CSA):** Includes costs of allowable services provided by the Division of Accounting. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Facilities Management, Design and Construction (CSA):** Includes costs of allowable services provided by the Division of Facilities Management, Design and Construction. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.

- **Personnel (CSA):** Includes costs of allowable services provided by the Division of Personnel which are otherwise not billed. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Purchasing (CSA):** Includes costs of allowable services provided by the Division of Purchasing and Materials Management. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **General Services (CSA):** Includes costs of allowable services provided by the Division of General Services which are not otherwise billed. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Treasurer (CSA):** Includes costs of allowable services provided by the State Treasurer's Office. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Secretary of State (CSA):** Includes costs of allowable services provided by the Secretary of State's Office. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Security (CSA):** Includes costs of allowable services provided by the Capitol Police. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Revenue (CSA):** Includes costs of allowable services provided by the Department of Revenue. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.

A full copy of the 2010 SWCAP is available at <http://oa.mo.gov/acct/SWCAP2010/index.htm>.

If you have any questions or concerns, please contact Christina Evans at 751-1982 or Dwayne Rasmussen at 751-4761.

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2010

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2010 proposal to establish cost allocations or billings for fiscal year 2012 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Mark A. Kaiser

Name of Official Mark A. Kaiser

Title Director, Division of Accounting

Date of Execution March 29, 2011

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2010

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2012.

The fixed allocations for the Fiscal Year 2012 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2008 allocations from the Actual Fiscal Year 2010 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2010 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Technology Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Lynn Cannon, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2012
 BASED ON FY 2010 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	609,437	406	(17,292)	---	22,108	---	---
JUDICIARY	59,042	2,269	530,346	138,092	115,070	---	---
GOVERNOR	50,597	29	32,743	5,604	1,646	---	---
LT GOVERNOR	11,416	4	---	(2,048)	361	---	2,458
AUDITOR	56,895	61	(3,027)	(2,685)	3,282	---	5,003
ATTORNEY GENERAL	170,790	(39)	(29,313)	(9,517)	19,335	---	6,681
AGRICULTURE	162,149	554	259,881	43,568	24,023	24,699	604
INSURANCE	207,410	639	(23,578)	95,471	28,686	25,748	3,975
CONSERVATION	---	1,046	---	3,208	75,013	---	18,234
ECONOMIC DEVELOPMENT	156,822	378	64,796	107,483	49,074	84,376	56,794
EDUCATION	172,958	1,396	950,198	128,377	457,901	---	168,941
HIGHER ED	---	3,778	(1,780)	117,158	6,448	---	18,351
HEALTH	684,015	955	163,694	61,176	159,253	150,355	184,287
HIGHWAYS	---	3,870	---	(6,960)	543,593	---	---
LABOR	83,443	560	132,464	45,095	66,110	69,626	4,223
MENTAL HEALTH	210,626	5,452	11,049,541	68,838	243,588	649,121	269,611
NATURAL RESOURCES	546,000	371	228,661	51,129	91,379	129,402	45,194
PUBLIC SAFETY	308,252	20,571	1,077,897	135,283	196,177	216,704	90,179
SOCIAL SERVICES	858,995	5,563	2,254,960	233,035	352,691	674,768	445,417
CORRECTIONS	127,227	5,973	7,757,813	91,840	302,569	1,035,903	536,635
TOTAL	4,476,074	53,836	24,428,004	1,304,147	2,758,307	3,060,702	1,856,587

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2012
 BASED ON FY 2010 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFO TECH SERVICES	FIXED FY 12
LEGISLATURE	5,504	1,280	17,695	130,353	1,493	---	770,984
JUDICIARY	30,380	6,450	439,999	15,591	7,954	---	1,345,193
GOVERNOR	261	90	1,227	11,676	72	(206,296)	(102,351)
LT GOVERNOR	45	21	1,445	2,140	10	(22,103)	(6,251)
AUDITOR	785	194	27,185	21,647	280	---	109,620
ATTORNEY GENERAL	2,549	1,100	677,221	34,364	690	---	873,861
AGRICULTURE	6,260	1,378	12,292	33,577	440	---	569,425
INSURANCE	5,334	1,633	113,032	52,577	2	---	510,929
CONSERVATION	13,883	4,769	4,454	---	2,925	---	123,532
ECONOMIC DEVELOPMENT	7,579	2,818	36,950	41,625	849	---	609,544
EDUCATION	20,092	24,692	85,942	69,828	29,368	---	2,109,693
HIGHER ED	656	392	13,049	---	31,791	---	189,843
HEALTH	12,986	9,482	143,740	24,619	10,701	---	1,605,263
HIGHWAYS	52,343	29,570	23,526	141,409	10,207	---	797,558
LABOR	8,276	3,709	159,456	---	55	---	573,017
MENTAL HEALTH	60,750	14,052	117,940	690	25,689	---	12,715,898
NATURAL RESOURCES	11,903	5,470	97,616	106,238	3,035	---	1,316,398
PUBLIC SAFETY	40,253	10,778	207,825	35,499	10,043	---	2,349,461
SOCIAL SERVICES	55,231	44,786	499,210	74,512	60,861	---	5,560,029
CORRECTIONS	85,549	17,542	656,029	---	28,655	---	10,645,735
TOTAL	420,619	180,206	3,335,833	796,345	225,120	(228,399)	42,667,381

42,667,381

Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING USE	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	560,815	512,193	48,622	560,815	609,437
JUDICIARY	54,583	50,124	4,459	54,583	59,042
GOVERNOR	47,610	44,623	2,987	47,610	50,597
LT GOVERNOR	10,505	9,594	911	10,505	11,416
AUDITOR	60,856	64,817	(3,961)	60,856	56,895
ATTORNEY GENERAL	135,766	100,742	35,024	135,766	170,790
AGRICULTURE	125,620	89,091	36,529	125,620	162,149
INSURANCE	219,761	232,112	(12,351)	219,761	207,410
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	168,322	179,822	(11,500)	168,322	156,822
EDUCATION	173,189	173,420	(231)	173,189	172,958
HIGHER ED	---	---	---	---	---
HEALTH	714,953	745,891	(30,938)	714,953	684,015
HIGHWAYS	---	---	---	---	---
LABOR	89,996	96,549	(6,553)	89,996	83,443
MENTAL HEALTH	209,265	207,904	1,361	209,265	210,626
NATURAL RESOURCES	544,283	542,566	1,717	544,283	546,000
PUBLIC SAFETY	294,363	280,474	13,889	294,363	308,252
SOCIAL SERVICES	867,715	876,435	(8,720)	867,715	858,995
CORRECTIONS	126,088	124,949	1,139	126,088	127,227
TOTAL	4,403,690	4,331,306	72,384	4,403,690	4,476,074

NOTES: The carry-forward only includes use charges in lieu of depreciation for the Building Use cost pool.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	442	478	(36)	442	406
JUDICIARY	2,560	2,851	(291)	2,560	2,269
GOVERNOR	25	21	4	25	29
LT GOVERNOR	4	4	---	4	4
AUDITOR	73	85	(12)	73	61
ATTORNEY GENERAL	268	575	(307)	268	(39)
AGRICULTURE	673	792	(119)	673	554
INSURANCE	747	855	(108)	747	639
CONSERVATION	1,209	1,372	(163)	1,209	1,046
ECONOMIC DEVELOPMENT	635	892	(257)	635	378
EDUCATION	1,955	2,514	(559)	1,955	1,396
HIGHER ED	2,442	1,106	1,336	2,442	3,778
HEALTH	1,182	1,409	(227)	1,182	955
HIGHWAYS	4,253	4,636	(383)	4,253	3,870
LABOR	564	568	(4)	564	560
MENTAL HEALTH	6,134	6,816	(682)	6,134	5,452
NATURAL RESOURCES	1,161	1,951	(790)	1,161	371
PUBLIC SAFETY	47,538	74,505	(26,967)	47,538	20,571
SOCIAL SERVICES	5,962	6,361	(399)	5,962	5,563
CORRECTIONS	7,032	8,091	(1,059)	7,032	5,973
TOTAL	84,859	115,882	(31,023)	84,859	53,836

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	225	17,742	(17,517)	225	(17,292)
JUDICIARY	720,268	910,190	(189,922)	720,268	530,346
GOVERNOR	32,470	32,197	273	32,470	32,743
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	3,027	(3,027)	---	(3,027)
ATTORNEY GENERAL	8,385	46,083	(37,698)	8,385	(29,313)
AGRICULTURE	146,390	32,899	113,491	146,390	259,881
INSURANCE	28,617	80,812	(52,195)	28,617	(23,578)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	68,512	72,228	(3,716)	68,512	64,796
EDUCATION	978,672	1,007,146	(28,474)	978,672	950,198
HIGHER ED	1,401	4,582	(3,181)	1,401	(1,780)
HEALTH	184,961	206,228	(21,267)	184,961	163,694
HIGHWAYS	---	---	---	---	---
LABOR	153,996	175,528	(21,532)	153,996	132,464
MENTAL HEALTH	8,991,744	6,933,947	2,057,797	8,991,744	11,049,541
NATURAL RESOURCES	453,992	679,323	(225,331)	453,992	228,661
PUBLIC SAFETY	1,420,721	1,763,545	(342,824)	1,420,721	1,077,897
SOCIAL SERVICES	2,030,634	1,806,308	224,326	2,030,634	2,254,960
CORRECTIONS	7,497,350	7,236,887	260,463	7,497,350	7,757,813
TOTAL	22,718,338	21,008,672	1,709,666	22,718,338	24,428,004

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	---	---	---	---	---
JUDICIARY	75,621	13,150	62,471	75,621	138,092
GOVERNOR	39,263	72,922	(33,659)	39,263	5,604
LT GOVERNOR	1,965	5,978	(4,013)	1,965	(2,048)
AUDITOR	3,888	10,461	(6,573)	3,888	(2,685)
ATTORNEY GENERAL	2,606	14,729	(12,123)	2,606	(9,517)
AGRICULTURE	45,544	47,520	(1,976)	45,544	43,568
INSURANCE	66,265	37,059	29,206	66,265	95,471
CONSERVATION	4,913	6,618	(1,705)	4,913	3,208
ECONOMIC DEVELOPMENT	78,355	49,227	29,128	78,355	107,483
EDUCATION	120,994	113,611	7,383	120,994	128,377
HIGHER ED	97,111	77,064	20,047	97,111	117,158
HEALTH	57,336	53,496	3,840	57,336	61,176
HIGHWAYS	31,188	69,336	(38,148)	31,188	(6,960)
LABOR	39,092	33,089	6,003	39,092	45,095
MENTAL HEALTH	72,844	76,850	(4,006)	72,844	68,838
NATURAL RESOURCES	48,449	45,769	2,680	48,449	51,129
PUBLIC SAFETY	111,980	88,677	23,303	111,980	135,283
SOCIAL SERVICES	217,895	202,755	15,140	217,895	233,035
CORRECTIONS	64,727	37,614	27,113	64,727	91,840
TOTAL	1,180,036	1,055,925	124,111	1,180,036	1,304,147

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	24,518	26,928	(2,410)	24,518	22,108
JUDICIARY	117,166	119,262	(2,096)	117,166	115,070
GOVERNOR	1,629	1,612	17	1,629	1,646
LT GOVERNOR	401	441	(40)	401	361
AUDITOR	3,929	4,576	(647)	3,929	3,282
ATTORNEY GENERAL	21,929	24,523	(2,594)	21,929	19,335
AGRICULTURE	27,666	31,309	(3,643)	27,666	24,023
INSURANCE	32,135	35,584	(3,449)	32,135	28,686
CONSERVATION	106,612	138,211	(31,599)	106,612	75,013
ECONOMIC DEVELOPMENT	56,515	63,956	(7,441)	56,515	49,074
EDUCATION	478,508	499,115	(20,607)	478,508	457,901
HIGHER ED	7,620	8,792	(1,172)	7,620	6,448
HEALTH	204,540	249,827	(45,287)	204,540	159,253
HIGHWAYS	561,736	579,879	(18,143)	561,736	543,593
LABOR	72,017	77,924	(5,907)	72,017	66,110
MENTAL HEALTH	270,826	298,064	(27,238)	270,826	243,588
NATURAL RESOURCES	116,940	142,501	(25,561)	116,940	91,379
PUBLIC SAFETY	195,671	195,165	506	195,671	196,177
SOCIAL SERVICES	405,892	459,093	(53,201)	405,892	352,691
CORRECTIONS	328,941	355,313	(26,372)	328,941	302,569
TOTAL	3,035,191	3,312,075	(276,884)	3,035,191	2,758,307

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,516	28,333	(1,817)	26,516	24,699
INSURANCE	28,633	31,518	(2,885)	28,633	25,748
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	90,234	96,092	(5,858)	90,234	84,376
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	167,261	184,167	(16,906)	167,261	150,355
HIGHWAYS	---	---	---	---	---
LABOR	72,591	75,556	(2,965)	72,591	69,626
MENTAL HEALTH	741,435	833,749	(92,314)	741,435	649,121
NATURAL RESOURCES	150,525	171,648	(21,123)	150,525	129,402
PUBLIC SAFETY	232,997	249,290	(16,293)	232,997	216,704
SOCIAL SERVICES	779,242	883,716	(104,474)	779,242	674,768
CORRECTIONS	1,102,574	1,169,245	(66,671)	1,102,574	1,035,903
TOTAL	3,392,008	3,723,314	(331,306)	3,392,008	3,060,702

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	1,628	798	830	1,628	2,458
AUDITOR	2,746	489	2,257	2,746	5,003
ATTORNEY GENERAL	4,310	1,939	2,371	4,310	6,681
AGRICULTURE	3,671	6,738	(3,067)	3,671	604
INSURANCE	4,561	5,147	(586)	4,561	3,975
CONSERVATION	40,710	63,186	(22,476)	40,710	18,234
ECONOMIC DEVELOPMENT	60,491	64,188	(3,697)	60,491	56,794
EDUCATION	177,409	185,877	(8,468)	177,409	168,941
HIGHER ED	21,323	24,295	(2,972)	21,323	18,351
HEALTH	167,897	151,507	16,390	167,897	184,287
HIGHWAYS	---	---	---	---	---
LABOR	3,714	3,205	509	3,714	4,223
MENTAL HEALTH	209,604	149,597	60,007	209,604	269,611
NATURAL RESOURCES	39,434	33,674	5,760	39,434	45,194
PUBLIC SAFETY	111,195	132,211	(21,016)	111,195	90,179
SOCIAL SERVICES	429,265	413,113	16,152	429,265	445,417
CORRECTIONS	534,324	532,013	2,311	534,324	536,635
TOTAL	1,812,282	1,767,977	44,305	1,812,282	1,856,587

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GENERAL SERVICES	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	7,011	8,518	(1,507)	7,011	5,504
JUDICIARY	40,579	50,778	(10,199)	40,579	30,380
GOVERNOR	320	379	(59)	320	261
LT GOVERNOR	58	71	(13)	58	45
AUDITOR	1,151	1,517	(366)	1,151	785
ATTORNEY GENERAL	3,946	5,343	(1,397)	3,946	2,549
AGRICULTURE	5,967	5,674	293	5,967	6,260
INSURANCE	7,098	8,862	(1,764)	7,098	5,334
CONSERVATION	19,168	24,453	(5,285)	19,168	13,883
ECONOMIC DEVELOPMENT	9,855	12,131	(2,276)	9,855	7,579
EDUCATION	25,744	31,396	(5,652)	25,744	20,092
HIGHER ED	725	794	(69)	725	656
HEALTH	17,659	22,332	(4,673)	17,659	12,986
HIGHWAYS	67,406	82,469	(15,063)	67,406	52,343
LABOR	8,936	9,596	(660)	8,936	8,276
MENTAL HEALTH	86,650	112,550	(25,900)	86,650	60,750
NATURAL RESOURCES	18,403	24,903	(6,500)	18,403	11,903
PUBLIC SAFETY	51,255	62,257	(11,002)	51,255	40,253
SOCIAL SERVICES	78,701	102,171	(23,470)	78,701	55,231
CORRECTIONS	108,054	130,559	(22,505)	108,054	85,549
TOTAL	558,686	696,753	(138,067)	558,686	420,619

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TREASURER DISBURSEMENTS	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	1,143	1,006	137	1,143	1,280
JUDICIARY	5,567	4,684	883	5,567	6,450
GOVERNOR	74	58	16	74	90
LT GOVERNOR	18	15	3	18	21
AUDITOR	184	174	10	184	194
ATTORNEY GENERAL	988	876	112	988	1,100
AGRICULTURE	1,231	1,084	147	1,231	1,378
INSURANCE	1,441	1,249	192	1,441	1,633
CONSERVATION	4,785	4,801	(16)	4,785	4,769
ECONOMIC DEVELOPMENT	2,519	2,220	299	2,519	2,818
EDUCATION	20,426	16,160	4,266	20,426	24,692
HIGHER ED	332	272	60	332	392
HEALTH	8,882	8,282	600	8,882	9,482
HIGHWAYS	24,676	19,782	4,894	24,676	29,570
LABOR	3,171	2,633	538	3,171	3,709
MENTAL HEALTH	12,781	11,510	1,271	12,781	14,052
NATURAL RESOURCES	5,204	4,938	266	5,204	5,470
PUBLIC SAFETY	9,059	7,340	1,719	9,059	10,778
SOCIAL SERVICES	40,070	35,354	4,716	40,070	44,786
CORRECTIONS	15,633	13,724	1,909	15,633	17,542
TOTAL	158,184	136,162	22,022	158,184	180,206

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RECORDS MANAGEMENT	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	21,399	25,103	(3,704)	21,399	17,695
JUDICIARY	525,771	611,543	(85,772)	525,771	439,999
GOVERNOR	651	75	576	651	1,227
LT GOVERNOR	2,042	2,639	(597)	2,042	1,445
AUDITOR	33,445	39,705	(6,260)	33,445	27,185
ATTORNEY GENERAL	763,928	850,635	(86,707)	763,928	677,221
AGRICULTURE	13,812	15,332	(1,520)	13,812	12,292
INSURANCE	154,384	195,736	(41,352)	154,384	113,032
CONSERVATION	6,776	9,098	(2,322)	6,776	4,454
ECONOMIC DEVELOPMENT	45,984	55,018	(9,034)	45,984	36,950
EDUCATION	92,083	98,224	(6,141)	92,083	85,942
HIGHER ED	20,284	27,519	(7,235)	20,284	13,049
HEALTH	207,346	270,952	(63,606)	207,346	143,740
HIGHWAYS	24,034	24,542	(508)	24,034	23,526
LABOR	223,432	287,408	(63,976)	223,432	159,456
MENTAL HEALTH	122,908	127,876	(4,968)	122,908	117,940
NATURAL RESOURCES	138,935	180,254	(41,319)	138,935	97,616
PUBLIC SAFETY	239,604	271,383	(31,779)	239,604	207,825
SOCIAL SERVICES	589,419	679,628	(90,209)	589,419	499,210
CORRECTIONS	737,822	819,615	(81,793)	737,822	656,029
TOTAL	3,964,059	4,592,285	(628,226)	3,964,059	3,335,833

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SECURITY	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	158,161	185,969	(27,808)	158,161	130,353
JUDICIARY	21,364	27,137	(5,773)	21,364	15,591
GOVERNOR	11,026	10,376	650	11,026	11,676
LT GOVERNOR	2,068	1,996	72	2,068	2,140
AUDITOR	29,979	38,311	(8,332)	29,979	21,647
ATTORNEY GENERAL	61,679	88,994	(27,315)	61,679	34,364
AGRICULTURE	38,937	44,297	(5,360)	38,937	33,577
INSURANCE	59,611	66,645	(7,034)	59,611	52,577
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	51,342	61,059	(9,717)	51,342	41,625
EDUCATION	100,961	132,094	(31,133)	100,961	69,828
HIGHER ED	---	---	---	---	---
HEALTH	30,667	36,715	(6,048)	30,667	24,619
HIGHWAYS	177,457	213,505	(36,048)	177,457	141,409
LABOR	---	---	---	---	---
MENTAL HEALTH	345	---	345	345	690
NATURAL RESOURCES	134,730	163,222	(28,492)	134,730	106,238
PUBLIC SAFETY	41,694	47,889	(6,195)	41,694	35,499
SOCIAL SERVICES	93,725	112,938	(19,213)	93,725	74,512
CORRECTIONS	---	---	---	---	---
TOTAL	1,013,746	1,231,147	(217,401)	1,013,746	796,345

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REVENUE CASHIER	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	1,284	1,075	209	1,284	1,493
JUDICIARY	6,991	6,028	963	6,991	7,954
GOVERNOR	99	126	(27)	99	72
LT GOVERNOR	17	24	(7)	17	10
AUDITOR	252	224	28	252	280
ATTORNEY GENERAL	586	482	104	586	690
AGRICULTURE	446	452	(6)	446	440
INSURANCE	1	---	1	1	2
CONSERVATION	2,511	2,097	414	2,511	2,925
ECONOMIC DEVELOPMENT	693	537	156	693	849
EDUCATION	25,008	20,648	4,360	25,008	29,368
HIGHER ED	29,491	27,191	2,300	29,491	31,791
HEALTH	9,032	7,363	1,669	9,032	10,701
HIGHWAYS	8,468	6,729	1,739	8,468	10,207
LABOR	223	391	(168)	223	55
MENTAL HEALTH	22,071	18,453	3,618	22,071	25,689
NATURAL RESOURCES	2,799	2,563	236	2,799	3,035
PUBLIC SAFETY	8,293	6,543	1,750	8,293	10,043
SOCIAL SERVICES	56,228	51,595	4,633	56,228	60,861
CORRECTIONS	23,239	17,823	5,416	23,239	28,655
TOTAL	197,732	170,344	27,388	197,732	225,120

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INFORMATION TECHNOLOGY SERVICES	2010 CARRY-FORWARD	2008 ACTUAL	CARRY-FORWARD ADJUSTMENT	2010 ACTUAL	FIXED FY 12
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	206,296	(206,296)	---	(206,296)
LT GOVERNOR	---	22,103	(22,103)	---	(22,103)
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	---	---	---
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	---	---	---	---	---
HIGHWAYS	---	---	---	---	---
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	---	---	---	---
SOCIAL SERVICES	---	---	---	---	---
CORRECTIONS	---	---	---	---	---
TOTAL	---	228,399	(228,399)	---	(228,399)